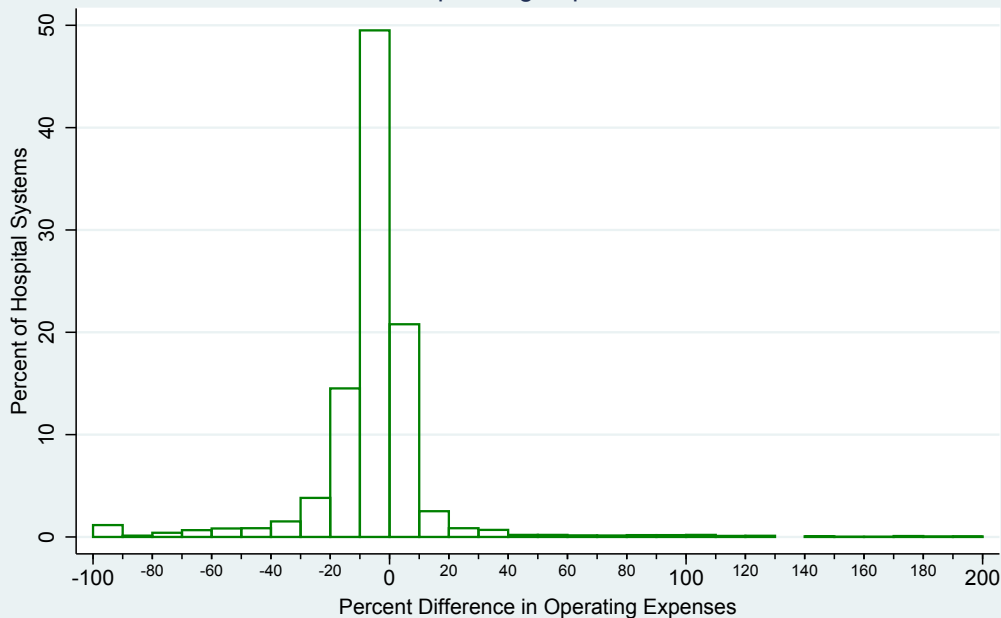


Calculated Percent Difference Between System-Level HCRIS and IRS Reported Operating Expenses



0.86% of systems reporting > 200% difference in operating expenses